



Crosses representing the 26 people killed, including eight from one family, in the shooting on Sunday in Sutherland Springs, Tex.

Help via Utah For an Oligarch And His Plane

Paradise Papers Detail Bank’s Stand-In Role

By MIKE MCINTIRE

SALT LAKE CITY — Bank of Utah has that all-American feel. Founded in the 1950s by a veteran of both world wars, it offers affordable mortgages and savings accounts, sponsors children’s festivals and collects coats for the poor.

But in addition to its mom-and-pop customers, the bank has a lesser-known clientele that includes Russia’s richest oligarch, Leonid Mikhelson, an ally of the country’s president, Vladimir V. Putin. The bank served as a stand-in so Mr. Mikhelson could secretly register a private jet in the United States, which requires American citizenship or residency.

The work on behalf of Mr. Mikhelson, whose gas company is under United States sanctions, is part of a discreet niche business for Bank of Utah that allows wealthy foreigners to legally obtain American registrations for their aircraft while shielding their identities from public view. The bank does this through trust accounts, in its own name, that take the place of owners on plane registration records.

Bank of Utah manages more than 1,390 aircraft trust accounts, most of them for foreigners, generating millions of dollars in fees and making it the second-largest

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Island-Hopping Saved Apple Billions in Taxes

By JESSE DRUCKER and SIMON BOWERS

Tim Cook was angry. It was May 2013, and Mr. Cook, the chief executive of Apple, appeared before a United States Senate investigative subcommittee. After a lengthy inquiry, the committee found that the company had avoided tens of billions of dollars in taxes by shifting profits into Irish subsidiaries that the panel’s chairman called “ghost companies.”

“We pay all the taxes we owe, every single dollar,” Mr. Cook declared at the hearing. “We don’t depend on tax gimmicks,” he went on. “We don’t stash money on

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The Finances of the Global Elite

some Caribbean island.”

True enough. The island Apple would soon rely on was in the English Channel.

Five months after Mr. Cook’s testimony, Irish officials began to crack down on the tax structure Apple had exploited. So the iPhone maker went hunting for another place to park its profits, newly leaked records show. With help from law firms that specialize in offshore tax shelters, the company canvassed multiple jurisdictions before settling on the small island of Jersey, which typically

does not tax corporate income.

Apple has accumulated more than \$128 billion in profits offshore, and probably much more, that is untaxed by the United States and hardly touched by any other country. Nearly all of that was made over the past decade.

The previously undisclosed story of Apple’s search for a new tax haven and its use of Jersey is among the findings emerging from a cache of secret corporate records from Appleby, a Bermuda-based law firm that caters to businesses and the wealthy elite.

The records, shared by the International Consortium of Inves-

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Apple’s new headquarters in Cupertino, Calif. The company has subsidiaries in Ireland and Jersey. Both islands are favored by multinational corporations for their business-friendly tax policies.

AIR FORCE MISTAKE ENABLED ATTACKER TO PURCHASE GUNS

Family Was Praying in Church. Then 8 Were Dead.

This article is by Shannon Sims, Julie Turkewitz and Christina Caron.

SUTHERLAND SPRINGS, Tex. — One minute the Holcombes were a tightknit family praying in the tiny church on Fourth Street. The next, eight of them were gone.

Bryan and Karla Holcombe, a guest preacher and his wife, were dead.

Their son Marc Daniel Holcombe, gone. Their pregnant daughter-in-law, Crystal Holcombe, gone.

And four of their grandchildren — Noah, Emily, Megan and Greg — gone.

Twenty-six people were killed when Devin P. Kelley opened fire on Sunday at the First Baptist Church in this small Texas town, including the child Crystal was carrying, officials said. According to the Wilson County sheriff, Joe Tackitt Jr., as many as half of the victims were children.

And the gunman nearly wiped out the Holcombe family, leaving Joe Holcombe, 86, Bryan’s father, to mourn the loss of the generations he had raised. “We know where they are now,” he said in an interview, his voice strained by exhaustion. “All of our family members, they’re all Christian. And it won’t be long until we’re with them.”

It is a cruelty of mass shootings that they sometimes inflict double or triple blows on families, killing one brother while injuring another. But even in a nation accustomed to attacks of larger and larger proportions, the scale of the Holcombes’ loss was particularly brutal.

The Holcombes lived in homes near one another on family land in the woods around Sutherland Springs. The younger generations lived in double-wide trailers and the grandparents in a modern log cabin. “They weren’t clandestine,” said Terry Bolif, a longtime friend of the family. “Their gate was always open.” Family life centered on religion. Bryan Holcombe, who also ministered at the Wilson County jail, was a guest preacher at First Baptist in Sutherland Springs on the day he died.

The day before, his daughter-in-law Crystal was at the county 4-H competition surrounded by her children, at least one of whom won an award, said Bob Baker, a Sutherland Springs resident who attended the event. A few days before that, Noah, 18 months, was bouncing on employees’ desks at her father’s office, digging into Halloween jack-o’-lanterns full of

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Service Didn’t Report Domestic Assault Court-Martial

This article is by David Montgomery, Richard A. Oppel Jr. and Jose A. DeReal.

SUTHERLAND SPRINGS, Tex. — A day after a gunman massacred parishioners in a small Texas church, the Air Force admitted on Monday that it had failed to enter the man’s domestic violence court-martial into a federal database that could have blocked him from buying the rifle he used to kill 26 people.

Under federal law, the conviction of the gunman, Devin P. Kelley, for domestic assault on his wife and toddler stepson — he had cracked the child’s skull — should have stopped Mr. Kelley from legally purchasing the military-style rifle and three other guns he acquired in the last four years.

“The Air Force has launched a review of how the service handled the criminal records of former Airman Devin P. Kelley following his 2012 domestic violence conviction,” the Air Force said in a statement.

The statement said Heather Wilson, the Air Force secretary, and Gen. David Goldfein, the Air Force chief of staff, had ordered the Air Force inspector general to “conduct a complete review of the Kelley case.”

The Air Force also said it was looking into whether other convictions had been improperly left unreported to the federal database for firearms background checks.

New details of the killings also emerged on Monday, including a possible motive. Law enforcement officials said Mr. Kelley may have been driven by anger toward his estranged wife’s family, the final chapter in a life full of domestic rage. In addition to his court-martial, in which his previous wife was the victim, he had been investigated on a rape complaint, though he was not charged and his relationship to the woman in the complaint was unclear.

The mother of Mr. Kelley’s most recent wife, Danielle, was a member of the First Baptist Church here, the target of Mr. Kelley’s

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Devin Kelley

A History of Violence

Devin P. Kelley kicked and choked his first wife and fractured his stepson’s skull, an Air Force prosecutor said. Page A15.

How Weinstein Scandal Became the Final Straw

By JESSICA BENNETT

Forty years ago this month, Ms. magazine put sexual harassment on its cover for the first time. Understanding the sensitivity of the topic, the editors used puppets for the cover image — a male hand reaching into a woman’s blouse — rather than a photograph. It was banned from some supermarkets nonetheless.

In 1977, the term sexual harassment had not been defined in the law and had barely entered the public lexicon. And yet, to read that Ms. article today, amid a profound shift in discourse, is to feel haunted by its familiarity.

It describes an executive assistant who quit after her boss asked for oral sex; a student who

Seemingly All at Once, a Tsunami Unleashed by Public Outrage

dropped out after being assaulted by her adviser; a black medical administrator whose white supervisor asked if the women in her neighborhood were prostitutes — and, subsequently, if she would have group sex with him and several colleagues.

Citing a survey in which 88 percent of women said they were harassed at work, the author said the problem permeated almost every profession, but was particularly

pernicious “in the supposedly glamorous profession of acting,” in which Hollywood’s casting couch remained a “strong convention.”

“What we have so far seen,” the article stated, “is only the tip of a very large and very destructive iceberg.”

Four decades later, as allegations against Harvey Weinstein and others continue to metastasize, it feels as if we have crashed into the iceberg. Disaster metaphors — tsunami, hurricane, avalanche, landslide — seem to be in endless rotation to describe the moment, but the point is that a great many powerful men have seen their careers disintegrate, and with astonishing speed.

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Wooing Trump, Xi Casts China as Co-Superpower

By JANE PERLEZ and MARK LANDLER

BEIJING — Chinese leaders have long sought to present themselves as equals to American presidents. Xi Jinping has wanted something more: a special relationship that sets China apart, as the other great power in an emerging bipolar world.

The Obama administration declined to play along, worried that it implied an American retreat from Asia. But Mr. Xi, the most powerful Chinese leader in decades, may find a more willing partner in President Trump, who is traveling to Beijing this week after stops in Japan and South Korea.

Mr. Trump has often cast China

as an unfair trade rival, and, after arriving in Japan on Sunday, he vowed to build a “free and open Indo-Pacific,” a phrase intended to emphasize America’s democratic allies in the region as a balance against China’s rise.

But Mr. Trump has also spoken of China in almost reverential terms and elevated Beijing as a critical player to resolving the North Korean nuclear standoff. And there are signs of mutual admiration between the two leaders — one a Communist Party princeling, the other a brash wheeler-



Xi Jinping

dealer — both of whom see themselves as destined to restore their nations to greatness.

“The outcome of this clash of national ambitions will be one of the great, perhaps perilous stories of the next several decades,” said David M. Lampton, a professor at the Johns Hopkins School of Advanced International Studies.

Mr. Trump piled on the flattery last month, congratulating Mr. Xi after he was anointed to a second term as Communist Party leader. “Now some people might call him the king,” Mr. Trump told Lou Dobbs on Fox Business Network. “I happen to think he’s a very good person.”

China plans to return the favor when Mr. Trump arrives Wednesday.

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Iran Accused of ‘Act of War’

Tensions grew as Saudi Arabia claimed that a missile fired at Riyadh from Yemen had been provided by Iran. PAGE A5

In Asia, Selling U.S. Arms

President Trump said Japan could protect itself by buying billions of dollars of U.S. military equipment. PAGE A7

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Neighbors Describe Paul Fight

A landscaping dispute led to the altercation that left Senator Rand Paul of Kentucky with five broken ribs. He may be out of work for a while. PAGE A11

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De Blasio Sees Danger

Mayor Bill de Blasio called the Trump tax plan a threat to the city in a speech to business leaders. PAGE A21

Officer Acquitted in Shooting

A jury cleared Wayne Isaacs, a New York police officer, in the fatal shooting of an unarmed man last year. PAGE A18



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One Giant Chip Maker

Broadcom’s \$105 billion takeover bid for Qualcomm sets up a battle between two global companies. PAGE B1

Disney Aims at Media Giant

Talks to buy entertainment assets owned by 21st Century Fox have stalled, but may yet bear fruit. PAGE B5

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Lab Chimps No More

Medical experimentation on chimpanzees in the United States has effectively ended. But moving all of them into retirement won’t be easy. PAGE D1

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A Punitive Sound of Silence

Top Olympic officials are said to be considering barring Russia’s flag and anthem from the Winter Games in response to doping violations. PAGE B7

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Senator Jeff Flake PAGE A23



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A Louvre in Abu Dhabi

The United Arab Emirates aims to promote its flagship museum, which is opening this week, as a bridge between civilizations. PAGE C1

